



BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of )  
 )  
 ROBERT D. WARD )

For Appellant: Robert D. Ward, in pro. per.

For Respondent: Jon Jensen  
Counsel

O P I N I O N

This appeal is made pursuant to section 19059 of the Revenue and Taxation Code from the action of the Franchise Tax Board in denying the claim of Robert D. Ward for refund of personal income tax in the amount of \$25. 00 for the year 1974.

Appeal of Robert D. Ward

The issue presented is whether appellant claimed and received a \$25.00 renter credit for the 1974 tax year.

Appellant Robert D. Ward and his wife filed a joint California personal income tax return dated February 19, 1975, for tax year 1974. A copy of this return on file with the respondent shows that they claimed therein a \$25.00 renter credit. In 1977, however, appellant filed another claim for the renter credit for the 1974 tax year. Respondent disallowed the 1977 claim, stating that its records showed it had already allowed appellant and his wife the \$25.00 renter credit in 1975. Nevertheless, appellant Robert D. Ward appealed the disallowance, alleging that he could not have filed a claim for the renter credit for tax year 1974 until December 1977, because he did not know about the renter credit program until 1977; furthermore, he had not received any refund from respondent in 1975.

Respondent researched its records and notified appellant that it had approved and authorized the State Controller's Office to issue the refund on March 10, 1975, and that the State Controller has a cancelled warrant dated March 18, 1975, in the amount of \$25.00, and endorsed "Robert D. Ward, Helen M. Ward." Respondent pointed out to appellant that the endorsement "Robert D. Ward" on the warrant appears to be identical to appellant's signature on his appeal letter. Since respondent notified him of the available evidence, appellant has not responded to correspondence from either respondent or this board.

Based on the evidence produced by respondent, it has been clearly established that appellant and his wife did file for and receive a \$25.00 refund for their 1974 renter credit in 1975. Under **such** circumstances, we must sustain respondent's action.

O R D E R

Pursuant to the views expressed in the opinion of the board on file in this proceeding, and good cause appearing therefor,

Appeal of Robert D. Ward

IT IS HEREBY ORDERED, ADJUDGED AND DECREED, pursuant to section 19060 of the Revenue and Taxation Code, that the action of the Franchise Tax Board in denying the claim of Robert D. Ward for refund of personal income tax in the amount of \$25.00 for the year 1974, be and the same is hereby sustained.

Done at- Sacramento, California, this 16th day of August, 1979, by the State Board of Equalization.

*William L. Berry*, Chairman  
*Robert D. Berry*, Member  
*Robert D. Berry*, M e m b e r  
*Robert D. Berry*, Member  
\_\_\_\_\_, Member